

Exhibit C

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

In re) In Proceedings Under Chapter 9
)
CITY OF DETROIT, MICHIGAN,) Case No. 13-53846
)
Debtor.) Hon. Steven W. Rhodes
)
)

**DECLARATION OF GAIL M. WILSON IN SUPPORT
OF THE OFFICIAL COMMITTEE OF RETIREE'S MOTION
FOR ALLOWANCE OF AN ADMINISTRATIVE EXPENSE CLAIM¹**

I, Gail M. Wilson, declare under penalty of perjury that:

1. I serve as a member of the Official Committee of Retirees (the "Committee") of the City of Detroit (the "City" or "Debtor"). I am authorized to execute this declaration in my capacity as a member of the Committee. Unless otherwise stated in this declaration, I have personal knowledge of the facts set forth herein.

2. This declaration is being submitted in connection with the motion (the "Motion") filed by the Committee seeking entry of an order allowing the Policy Premium as an administrative expense claim in order to permit the Committee to procure the Insurance Policy and incentivize certain of the Committee Members to continue serving thereon, and in turn, preserving an important balance on the Committee, if not the Committee's existence.

3. I earned a B.A. in business administration in 1979 from the University of Detroit and a J.D. in 1983 from the University of Detroit-Mercy School of Law. I also earned an L.L.M.

¹ Capitalized terms not defined herein shall have the meaning ascribed to them in the Motion.

in Labor and Employment Law from Wayne State University Law School in 1988. I have more than 30 years of legal experience, with a focus on labor and employment law and litigation.

4. I worked for the City of Detroit for approximately 3 years as an Emergency Services Operator and 4 years as a Labor Relations Specialist.

5. My husband, Leamon B. Wilson, worked for the City of Detroit as a General Auto Mechanic with the Department of Transportation for more than 30 years. He retired from the City in 2011. He passed away in 2013. Our son and I receive retiree benefits as his survivors.

6. In light of my experience as an attorney in Michigan, I believe there is a substantial risk that the Committee Members could be sued for actions taken in connection with the good faith performance of their official duties in this bankruptcy case.

7. Specifically, I am concerned with the risk that the Committee Members may be sued in the absence of any protection the Committee Members might receive should the City's plan of adjustment, if any, becomes effective. Moreover, even if a plan contains exculpation and release provisions, I am concerned that certain parties may still bring suit against Committee Members who do not have, and, regardless, should not be expected to expend, personal resources to defend themselves.

8. Accordingly, several of the Committee Members requested that the Committee obtain an errors and omissions insurance policy—on terms comparable to the Insurance Policy—in order to mitigate the risk associated with litigation against the Committee Members.

9. Upon information and belief, at least two national insurance brokerages were unable to obtain a satisfactory policy due to the unusual circumstances of this case.

10. Upon information and belief, Segal Select received a quote for the Insurance Policy on or about November 26, 2013, but only after an extensive search.

11. Upon information and belief, the Insurance Policy was customized to address only the Committee Members' exposure in the absence of adequate protections contained in an effective plan of adjustment.

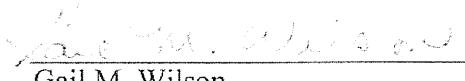
12. Upon information and belief, the Committee will not be able to procure the Insurance Policy unless the Policy Premium is allowed by the Court as an administrative expense claim.

13. I do not have the personal resources to defend against legal actions that may be filed against individual members of the Committee, even if such actions are considered frivolous.

14. Consequently, I believe that procuring the Insurance Policy is essential to the Committee as currently constituted and its ability to function properly in the City's bankruptcy proceeding.

I declare under the penalty of perjury that the forgoing is true and correct, to the best of my knowledge.

Dated: February 5, 2014



Gail M. Wilson
Member, Official Committee of Retirees

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